



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P O BOX 1799, SACRAMENTO, CALIFORNIA 95808)

916/445-6479

GEORGE R. REILLY
First District, San Francisco

ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

April 4, 1979

79/71

TO OWNERS, OPERATORS AND MANAGERS OF
PRIVATE RAILROAD CARS

PROPERTY TAX RULES 1001 & 1003

Enclosed are copies of Property Tax Rules 1001, Annual Report, and 1003, Missing Private Railroad Car Count Data, adopted by the State Board of Equalization on an emergency basis, effective March 30, 1979.

Rule 1001 is amended to add words "private railroad." Rule 1003 is adopted to provide an efficient and accurate method to alleviate past difficulties that have resulted from missing border crossing information.

A public hearing of these rules will be scheduled within 120 days. Notices of the hearing date will be mailed to all interested parties.

If you have any questions regarding these rules, please refer them to Valuation Division, Property Tax Department, telephone 916/322-2323.

Sincerely,

Janice Masterton
Calendar Clerk

JM/k
Enclosure

CONTINUATION SHEET
FOR FILING ADMINISTRATIVE REGULATIONS
WITH THE SECRETARY OF STATE
(Pursuant to Government Code Section 11380.1)

STATE BOARD OF EQUALIZATION
Amendment to Section 1001 and
Adoption of Section 1003 in Title 18,
California Administrative Code

Subchapter 10. Private Railroad Car Tax

(1) Amend regulation 1001 to read:

1001. Annual Report

The report required by Section 11271 of the Revenue and Taxation Code of all persons whose private railroad cars are operated upon the railroads in this State at any time during a calendar year shall be filed on or before the thirtieth day of April of the following year.

Note: Authority cited: Sec. 15606(a), Gov. Code.
Reference: Sec. 11271, Rev. & Tax. Code.

(2) Adopt regulation 1003 to read:

1003. Missing Private Railroad Car Count Data. In determining the private railroad car count averages required by statute the Board may substitute for missing border crossing information the average length of stay in the state experienced by private railroad cars of the same class and assessee during the calendar year immediately preceding the year in which the tax is imposed. Border crossing information shall be deemed missing only when it cannot be submitted by the assessee.

Note: Authority cited: Sec. 15606(a), Gov. Code.
Reference: Sec. 11293, Rev. & Tax. Code.

DO NOT WRITE IN THIS SPACE